

McMANIMON, SCOTLAND & BAUMANN, LLC

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Attorneys for Anthony Sodono, III, Temporary Receiver

**UNITED STATES DISTRICT COURT
DISTRICT OF NEW JERSEY**

FEDERAL TRADE COMMISSION,

Plaintiff,

v.

THEFBAMACHINE, *et al.*,

Defendants.

Civil Action No. 24-6635 (JXN)(LDW)

Return Date: October 7, 2024

**CERTIFICATION OF ANTHONY CALASCIBETTA, CPA, IN SUPPORT OF MOTION
TO APPROVE FEES AND EXPENSES THROUGH JULY 31, 2024, TO EISNER
ADVISORY GROUP LLC, ACCOUNTANTS TO THE TEMPORARY RECEIVER**

ANTHONY CALASCIBETTA, CPA, of full age, hereby declares under penalty of perjury, as follows:

1. I am a partner at Eisner Advisory Group LLC (“Eisner”). As such, I have full knowledge of the facts set forth herein.

2. By order dated June 18, 2024, the Court approved the retention of Eisner as accountants to Anthony Sodono, III, Temporary Receiver for TheFBAMachine, Inc. (“FBA”); Passive Scaling Inc. (“Passive”); Sales.Support New Jersey Inc. (“Sales.Support”); 1HR Deliveries Inc. (“1HR”); Hourly Relief Inc. (“Hourly”); 3PL Logistic Automation Inc. (“3PL”); FBA Support NJ Corp. (“FBA Support”); Daily Distro, LLC (“Daily Distro”); Closter Green Corp. d/b/a Wraith & Co. (“Wraith”) (where appropriate, FBA, Passive, Sales.Support, 1HR,

Hourly, 3PL, FBA Support, Daily Distro, and Wraith will be collectively referred to as the “Receivership Entities”), and Bratislav Rozenfeld a/k/a Steven Rozenfeld a/k/a Steven Rozen, individually and as an officer or owner of the Receivership Entities, or any of them (“Rozenfeld”) [Document 26].

3. I make this certification in support of an interim allowance of fees and reimbursement of expenses to Eisner.

4. Eisner shows that annexed as **Exhibit A** is its inhouse computer printout itemizing all services performed in connection with this matter. As shown on such exhibit, Eisner has devoted 67.80 hours to this matter, having a value of \$26,374.80.¹

5. Throughout the course of its representation of the Temporary Receiver, Eisner performed a wide variety of services in connection with this matter including, but not limited to, the following:

- a. Review of available financial records; if necessary, locate and retrieve most important documents and relocate to a storage facility;
- b. assist the Temporary Receiver with preservation of accounting systems, IT records, and related data;
- c. update internal financial records;
- d. assist Temporary Receiver in forensic review of Receivership Defendants’ records including a review for potential preferences and/or fraudulent conveyances;
- e. created list with Temporary Receiver regarding additional information and documents needed to conduct analysis;
- f. preparation of all required federal and state corporate tax returns if requested;
- g. assist Temporary Receiver in other tax matters if requested; and
- h. perform other services as requested by the Temporary Receiver.

¹ Eisner has voluntarily reduced its hourly rates by twenty percent (20%) for a total reduction in fees of at least \$6,593.70 (exclusive of other write-offs).

6. To the best of my knowledge, information, and belief, all fees and expenses requested in the attached billing statements are true and correct

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements is willfully false, I am subject to punishment.

Dated: August 27, 2024

/s/Anthony Calascibetta
ANTHONY CALISCIBETTA

EXHIBIT A



Eisner Advisory Group LLC

733 Third Avenue

New York, NY 10017

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Anthony Sodono, III, Esq., Receiver
McManimon, Scotland & Baumann, LLC
75 Livingston Avenue, Suite 201
Roseland, New Jersey 07068

Re: FTC v. FBA Machine, et al.

Invoice No. 90264493
Date 08/16/2024
Client No. 1141244

Fees for services rendered for the period June 4, 2024 through July 31, 2024

Professional	Title	Rate*	Hours	Fees
Anthony R. Calascibetta, CPA, CFF, CTP	Partner	\$ 675.00	28.8	\$ 19,440.00
Anthony R. Calascibetta, @50% Travel Time	Partner	337.50	2.0	675.00
Tom Friou	Director	455.00	17.1	7,780.50
Sam Crowton	Staff	270.00	13.9	3,753.00
Amanda Sarwan-Jones	Paraprofessional	220.00	6.0	1,320.00
Total Hours and Fees			67.8	32,968.50
Less: 20% Voluntary Reduction				(6,593.70)
Grand Total				\$ 26,374.80

Please Remit to:

Eisner Advisory Group LLC
PO Box 358190
Pittsburgh, PA 15251-5190

ACH/Wire Instructions:

Bank of America
1185 Avenue of the Americas
New York, NY 10036
ACH ABA #021000322
Wire ABA #026009593
Account #483084168802



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Anthony Calascibetta	6/4/2024	Travel to/from meeting with Receiver, FTC representatives and counsel to the Receiver.	\$ 337.50	1.0	\$ 337.50
Anthony Calascibetta	6/4/2024	Meeting with representatives of FTC, representatives of MSB and A. Sodono, Receiver to discuss receivership, site visits, filings and available financial information.	675.00	2.5	1,687.50
Anthony Calascibetta	6/5/2024	Travel to/from site visit.	337.50	1.0	337.50
Anthony Calascibetta	6/5/2024	Review of filings and Receivership order.	675.00	1.0	675.00
Anthony Calascibetta	6/6/2024	Review of filings, correspondences and documents provided by FTC.	675.00	1.2	810.00
Anthony Calascibetta	6/7/2024	Review of various correspondences and related documents from the FTC and the Receiver.	675.00	0.8	540.00
Anthony Calascibetta	6/11/2024	Coordinate download of financial information from the FTC.	675.00	0.3	202.50
Anthony Calascibetta	6/11/2024	Review of correspondences and documents received from the Receiver.	675.00	0.3	202.50
Amanda Sarwan-Jones	6/12/2024	Upload files to the client portal and set up the work package.	220.00	2.0	440.00
Amanda Sarwan-Jones	6/13/2024	Uploading and categorizing access.	220.00	2.0	440.00
Anthony Calascibetta	6/13/2024	Review of correspondences and documents received.	675.00	1.6	1,080.00
Tom Friou	6/13/2024	Review various files posted to the internal portal.	455.00	0.5	227.50
Anthony Calascibetta	6/14/2024	Review of filings and correspondences from Receiver.	675.00	1.8	1,215.00
Anthony Calascibetta	6/14/2024	Review of bank statements, projections and correspondences.	675.00	2.2	1,485.00
Anthony Calascibetta	6/14/2024	Discussed documents received and work to be performed with R. LeBeau and T. Friou, EA.	675.00	0.3	202.50
Tom Friou	6/14/2024	Read FTC complaint and TRO with Asset Freeze report. Review Forensic Accounting file from FTC. Review QuickBooks export files.	455.00	2.0	910.00
Amanda Sarwan-Jones	6/17/2024	Download, save and organize bank statements. Upload to Client Portal for the team.	220.00	1.5	330.00



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Anthony Calascibetta	6/17/2024	Conference call with principal, counsel to principal, Receiver and counsel to Receiver to discuss operations, bank accounts monthly operations and other estate matters.	675.00	1.9	1,282.50
Anthony Calascibetta	6/17/2024	Review of 1HR Deliveries financial statement.	675.00	0.2	135.00
Sam Crowton	6/17/2024	Meeting with T. Friou, EA to go over project scope for FTC v FVA. Reviewing court documents and complaint, going over file structure with T. Friou, EA .	270.00	1.5	405.00
Tom Friou	6/17/2024	Read Memo in Support of TRO. Reviewed Flagstar bank statements. Reviewed Master Subject file and Passive Scaling consumers file. Reviewed CPA document request list. Reviewed two affidavits (Briginshaw and Hickenlooper). Reviewed April 2024 Wayne Gentry file. Update S. Crowton, EA on project. Review Forensic Accounting file from FTC.	455.00	2.0	910.00
Anthony Calascibetta	6/18/2024	Review of bank statements.	675.00	0.4	270.00
Anthony Calascibetta	6/18/2024	Review of FTC report of receipts and disbursements.	675.00	0.6	405.00
Sam Crowton	6/18/2024	Meeting with T. Friou, EA to go over questions. Going through files provided by Reciever and FTC and creating spreadsheet for file organization and details.	270.00	4.8	1,296.00
Tom Friou	6/18/2024	Review portal with S. Crowton, EA and go over document inventory list. Meet with A. Calascibetta, EA on documents inventory. Review declaration of Tyler Broome, FTC investigator and trace data back to FTC excel file. Review other data in FTC excel file to better understand analysis.	455.00	3.0	1,365.00
Anthony Calascibetta	6/20/2024	Review of documents received.	675.00	2.0	1,350.00
Anthony Calascibetta	6/20/2024	Review of Signature bank statement for an account and other documents provided by counsel.	675.00	0.3	202.50
Tom Friou	6/20/2024	Review document inventory list.	455.00	1.0	455.00
Sam Crowton	6/20/2024	Completing going through all documents, orgnaizing them by category and notes for master spreadsheet.	270.00	3.8	1,026.00



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Anthony Calascibetta	6/21/2024	Conference call with Receiver, Receiver's counsel and T. Friou, EA to discuss work to be performed and operations of FBA Machines.	675.00	0.7	472.50
Anthony Calascibetta	6/21/2024	Review of various documents received and related filings.	675.00	1.6	1,080.00
Anthony Calascibetta	6/21/2024	Discussed records receive, potential work to be performed and operations of FBA Machines with T. Friou, EA.	675.00	0.4	270.00
Tom Friou	6/21/2024	Document list review and discussion meeting with A. Calascibetta, EA. Meeting with Receiver to discuss assistance needs. Draft financial documents list and submit list to A. Calascibetta, EA.	455.00	2.2	1,001.00
Anthony Calascibetta	6/24/2024	Preparation of document request list relating to businesses evaluation.	675.00	0.3	202.50
Anthony Calascibetta	6/24/2024	Discussed document request list for businesses evaluation with T. Friou, EA.	675.00	0.2	135.00
Anthony Calascibetta	6/24/2024	Discussed work to be performed and bank statement information with T. Friou, EA.	675.00	0.2	135.00
Sam Crowton	6/24/2024	Meeting with T. Friou, EA to go over next steps, looking into bank statements that need to be added to master spreadsheet, seeing if PDF to excel converter will work with formatting.	270.00	0.5	135.00
Tom Friou	6/24/2024	Review financial documents request list. Updates with A. Calascibetta, EA. Meeting with S. Crowton, EA to discuss FTC file update.	455.00	1.3	591.50
Sam Crowton	6/25/2024	Meeting with T. Friou, EA to discuss next steps, file organization, and questions. Going through master spreadsheet and checking hidden tabs against client portal to see what documentation we need to request. Creating inventory spreadsheet. Uploading new files and updating document tracker.	270.00	2.0	540.00



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Tom Friou	6/25/2024	Review bank statements with S. Crowton, EA and inventory of bank statements. Submit to A. Calascibetta, EA.	455.00	0.8	364.00
Anthony Calascibetta	6/27/2024	Review of disbursements analyses from FTC report.	675.00	0.4	270.00
Anthony Calascibetta	6/28/2024	Discussed profit(loss) analysis and bank statement review with T. Friou, EA.	675.00	0.3	202.50
Sam Crowton	6/28/2024	Meeting with T. Friou, EA to go over questions, entering bank statement information into master spreadsheet.	270.00	1.3	351.00
Tom Friou	6/28/2024	Update meeting with A. Calascibetta, EA to review next steps and open requests. Download documents related to forecast. Review forecast support documents and inventory documents in forecast that links would not allow access to. Update forecast with notes about the support provided to document how numbers were derived and follow up questions.	455.00	3.0	1,365.00
Tom Friou	6/30/2024	Update forecast with notes about the support provided to document how numbers were derived and draft follow up action items.	455.00	1.3	591.50
Anthony Calascibetta	7/1/2024	Discussed documents received, a listing of additional documents to request and work performed with T. Friou, EA.	675.00	0.5	337.50
Anthony Calascibetta	7/1/2024	Discussed document request list and related correspondence with T. Friou, EA.	675.00	0.2	135.00
Anthony Calascibetta	7/2/2024	Discussed work performed with T. Friou, EA.	675.00	0.2	135.00
Anthony Calascibetta	7/3/2024	Review of documents received.	675.00	2.0	1,350.00
Anthony Calascibetta	7/8/2024	Discussed work performed and additional documents to request with S.Crowton and T. Friou, EA.	675.00	0.5	337.50
Anthony Calascibetta	7/8/2024	Conference call with Receiver, counsels to Receiver, S. Crowton and T. Friou, EA to discuss projections, bank statements, additional document request and status of matter.	675.00	0.7	472.50
Anthony Calascibetta	7/8/2024	Review of draft agenda.	675.00	0.2	135.00



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Anthony Calascibetta	7/9/2024	Review of updated document request listing and related information requests.	675.00	0.3	202.50
Anthony Calascibetta	7/9/2024	Review and revise draft agenda for proposed meeting with B. Rozenfeld.	675.00	0.3	202.50
Anthony Calascibetta	7/10/2024	Review, revise and discuss draft agenda with T. Friou, EA.	675.00	0.3	202.50
Anthony Calascibetta	7/12/2024	Review of FTC complaint.	675.00	0.4	270.00
Anthony Calascibetta	7/12/2024	Review of FTC report, review and summarize disbursements.	675.00	0.8	540.00
Anthony Calascibetta	7/15/2024	Discussed bank account activities summary and vendor payments with T. Friou and S. Crowton, EA.	675.00	0.3	202.50
Anthony Calascibetta	7/18/2024	Review of correspondence from Receiver's counsel and documents provided.	675.00	0.3	202.50
Amanda Sarwan-Jones	7/19/2024	Organize and save files to the portal from the Receiver that they received from the FTC.	220.00	0.5	110.00
Anthony Calascibetta	7/25/2024	Follow-up relating to upcoming hearing.	675.00	0.1	67.50
Anthony Calascibetta	7/26/2024	Discussed status of FBA Machines matter M. Dudas, MSB.	675.00	0.2	135.00
Total Hours and Fees				67.8	32,968.50
Less: 20% Voluntary Reduction					(6,593.70)
Grand Total					\$ 26,374.80